



State of Louisiana
Division of Administration
Office of State Uniform Payroll

THIS MEMO HAS BEEN UPDATED BY OSUP MEMORANDUM [#2013-27](#)

August 14, 2012

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2013-08

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Act 716 of 2012 Regular Legislative Session

Act 716 of the 2012 Regular Legislative Session requires Teachers' Retirement System of Louisiana (TRSL) employers to pay individualized employer contribution rates for members depending on which plans within the system its employees fall into. The following six plans have been created for use by postsecondary education institutions and boards which include, Board of Regents, University of Louisiana System Board of Supervisors, and LUMCON. These affected agencies are required to change each active employee's savings plan to the appropriate postsecondary plan effective the first payday of fiscal year 2012/2013 (pay period beginning 06/25/2012).

LaGov HCM Code	Teachers' Retirement System	Percentage
TRSP	Teachers' Retirement Postsecondary Plan	24.4%
PORA	ORP-Aetna Teachers' Postsecondary Plan	24.4%
PORT	ORP-TIAA Teachers' Postsecondary Plan	24.4%
PORV	ORP-VALIC Teachers' Postsecondary Plan	24.4%
TRNP	Non-Deferred Teachers' Postsecondary Plan	24.4%
TP40	Teachers' Retirement Postsecondary Plan 100% Vested	24.4%

All other LaGov HCM TRSL employers (not listed in paragraph one) are considered K-12 employers. Employees of these agencies will remain in their current TRSL savings plan.

A revised table listing all retirement plans and their employee/employer rates in effect for the 2012/2013 fiscal year is attached. This table replaces the table attached to OSUP Memorandum [#2012-47](#).

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Questions should be directed to the OSUP Wage & Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
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APH:WRE/pbh

FISCAL YEAR 2012/2013 RETIREMENT CONTRIBUTION RATES

	<u>LaGov HCM Plan Code</u>	<u>Employee Rate</u>		<u>Employer Rate</u>
		<u>Pre-Tax</u>	<u>Post-Tax</u>	
State Retirement				
State Employees' Hired before 07/01/06	LASE	7.50%		29.10%
State Employees' Hired on or after 07/01/06	LAS6	8.00%		29.10%
State Employees' Hired on or after 01/01/11	LAS1	8.00%		29.10%
Corrections Component 1	LC01	9.00%		34.00%
Corrections Component 2	LC02	9.00%		30.80%
Corrections Component 2 100% Vested Plan	LC40			30.80%
Wildlife & Fisheries Plan	LASW	9.50%		36.90%
Wildlife & Fisheries 100% Vested Plan	LW40			36.90%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		37.80%
Treasurer's Plan	LAST	7.50%		00.00%*
ORP-Great West Hired before 07/01/06	LAOG	7.50%		29.10%
ORP-Great West Hired on or after 07/01/06	LAG6	8.00%		29.10%
ORP-Great West Hired on or after 01/01/11	LAG1	8.00%		29.10%
LASERS DROP	LASD			
LASE 100% Vested	LA40			29.10%
LASERS Governor/Lt. Governor	LASG	11.50%		37.80%
LASERS Peace Officers	LCPO	9.00%		32.80%
LASERS Peace Officers 100% Vested	LP40			32.80%
LASERS Bridge Police Plan	LABP	8.50%		28.10%
LASERS Bridge Police Officer Plan 2	LAB6	8.50%		28.10%
LASERS Alcohol & Tobacco (Eff 07/01/08)	LATC	9.00%		30.10%
Lasers Hazardous Duty Employees (Eff 01/01/11)	LAHD	9.50%		28.00%
Teachers' Retirement				
Teachers' Retirement	TRSL	8.00%		24.50%
Non-Deferred Teachers' Plan	TRSN		8.00%	24.50%
ORP-Aetna Teachers' Plan	ORPA	8.00%		24.50%
ORP-TIAA Teachers' Plan	ORPT	8.00%		24.50%
ORP-VALIC Teachers' Plan	ORPV	8.00%		24.50%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			24.50%
Teachers' Retirement Postsecondary Plan	TRSP	8.00%		24.40%
Non-Deferred Teachers' Postsecondary Plan	TRNP		8.00%	24.40%
ORP-Aetna Teachers' Postsecondary Plan	PORA	8.00%		24.40%
ORP-TIAA Teachers' Postsecondary Plan	PORT	8.00%		24.40%
ORP-VALIC Teachers' Postsecondary Plan	PORV	8.00%		24.40%
Teachers' Retirement Postsecondary 100% Vested	TP40			24.40%
State Police Retirement				
State Police Retirement	LSPR	8.50%		68.60%
State Police Retirement Hired on or after 01/01/11	LSP1	9.50%		68.60%
State Police Retirement DROP	LSPD			

FISCAL YEAR 2012/2013 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
State Police Retirement (cont.)				
State Police Retirement DROP – Return to Work	LSPW	8.00%		68.60%
State Police 100% Vested	LT33			
Registrar of Voters Employees' Retirement				
Registrar of Voters Employees' Retirement	ROVR	7.00%		19.75%
ROVERS DROP	ROVD			19.75%
District Attorneys' Retirement				
District Attorneys'	LDAR		7.00%	10.25%
District Attorneys' Drop	LDAD		0.50%	10.25%
School Employees' Retirement				
School Employees' (sheltered plan)	LSE0	7.50%		30.80%
School Employees' Hired on or after 07/01/10	LSE0	8.00%		30.80%
School Employees' Hired on or after 01/01/11	LSE1	8.00%		30.80%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			30.80%
Sheriffs' Pension & Relief Fund				
Sheriffs' Pension	SPRF	10.00%		13.25%
Parochial Employees' Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%
Soil and Water Employees, Plan B – DROP	PARD			10.00%
Plan A	PERS	9.50%		15.75%
Plan A – DROP	PERD			15.75%
La. Deferred Comp Retirement				
Plan 1, without state share	457R	7.50%		
Social Security			4.20%**	6.20%
Medicare			1.45%	1.45%

*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employer share.

**The reduced Social Security employee rate applies to calendar year 2012.

NOTE: Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov HCM.